



GLOSSARY

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AAAE. *American Association of Airport Executives.* The AAAE is a management tool for airport personnel and people interested in the airport industry. It offers ideas to maximize revenues and minimize costs at airports; provides updates on industry issues important to general aviation and commercial service airports; and, offers the combined experience of airport executives across the country.

APWA. *American Public Works Association.* The American Public Works Association is an international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.

AWWA. *American Water Works Association.* The American Water Works Association is an international nonprofit scientific and educational society dedicated to the improvement of drinking water quality and supply. AWWA is defined by six core competencies, through which they communicate and interact with all of their audiences. Together, the competencies distinguish AWWA as the authoritative resource for knowledge, information, and advocacy to improve the quality and supply of drinking water in North America and beyond.

Ad Valorem Tax. A tax levied on the assessed value of both real and personal property in proportion to the value of the property (commonly referred to as "property tax").

Administrative Charge. Payments to the General Fund for indirect costs incurred against General Fund budgets.

Adopted Budget. A financial plan presented, reviewed and approved by the governing body for the upcoming or current fiscal year.

Alcoholic Liquor Tax. A tax on gross receipts from the sale of liquor at retail.

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities or other logical measures of use.

Annual Budget. A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

Appraised Value. Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals and certification process.

Appropriation. An authority and allocation created by City Council that permits the officials to incur obligations against, and to make expenditures of, governmental resources (revenues).

Assessed Value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners.

Asset. Resources that have monetary value and are owned or held by a government.

Attrition. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Audit. A review of the City's accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

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BOMA. *Building Owners and Managers Association.* A federated collection of local associations and BOMA International provide information and programs available to industry professionals. Provides research and findings on resource allocation, time and money savings, and technological advances, while also reporting on legislative issues and market conditions.

Balanced Budget. Management of the financial plan with the objective of ensuring that expenditures don't exceed revenues.

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Benchmark. Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between one's own organization and best-in-class performers, the identification of process differences that account for the gap, and the adaptation of key processes for implementation in one's own organization in an effort to close the gap. The City of Wichita uses benchmarking to help provide information internally and externally about the efficient delivery of quality services. *(For more information see the Benchmarking section on pages 12-14 in this volume.)*



Bingo Tax. A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The City sells bonds as a means of borrowing revenue for costly projects and repays the debt to the lender over an extended period of time, similar to the manner in which a homeowner repays a mortgage. A bond differs from a note in two ways. A bond is issued for a longer period of time than a note and requires greater legal formality. Bonds are primarily used to finance capital projects.

Budget. Financial plan consisting of estimated revenues and expenditures (purposes) for specified time. The operating budget provides for direct services and support functions of the City (e.g.; Police, Fire, Public Works, etc.). The capital budget (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments. *(See also Adopted Budget, Annual Budget, Balanced Budget, Base Budget, Capital Budget, City Budget, Municipal Budget, Operating Budget, Revised Budget.)*

Budget Amendment. Legal means by which an adopted expenditure authorization or limit is increased and could be authorized with a publication, a hearing or a re-certification of the budget.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget. *(For more information, see pages 17 and 20 of this volume.)*

Budget Message. A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.



Capital Budget. A financial plan for the first fiscal year of the ten-year Capital Improvement Program, which is also the fiscal year covered in the Adopted Budget. *(See also Capital Improvement Program.)*

Capital Expenditures. A capital expenditure is a purchase of any item over \$5,000 with a useful life of 10 years or less, and is funded through the operating budget. Capital projects cost over \$5,000 and have a useful life of at least 10 years, and are funded from the Capital Improvement Program (capital budget). *(See also Capital Budget, Capital Improvement Program, Expenditure.)*

Capital Improvements. Any significant physical acquisition, construction, replacement, or improvement to a City service delivery system.

Capital Improvement Program (CIP). A ten-year expenditure plan financing new infrastructure and facilities, or improvements to the existing infrastructure and facilities. Set forth in the CIP is the name of each project, the expected beginning and ending date, the amount to be expended in each year and the proposed method of financing the projects. *(For more information see the CIP section pages 157-182 of this volume or page 275 of Volume 2.)*

Capital Outlay. An item of non-expendable nature with a value greater than \$1,500 and with an anticipated life of more than one year under normal use.

Carry-Over. Appropriated funds that remain unspent at the end of a fiscal year and are allowed to be retained in the appropriating budget and expended in subsequent fiscal years for the purpose designated.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Current Services and Sales. Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, safety charges and sales, nursing fees, and other health charges and sales.

City. A large municipality governed under a charter granted by the state.

City Budget. A financial plan for the allocation of government resources and services with the Municipal area. *(See also Municipal Budget.)*

City Council. The legislative (governing) body of the City. *(A list of current Council Members and their respective districts is available on pages ii-iii and pages 35-38 of this volume.)*

City Manager. An official employed by an elected council to direct the administration of a city government on a day-to-day basis.



City of the First Class. (See also *First Class City*.)

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodity. An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, and gasoline and oil.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve amount established for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

Contractual Services. A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees (hired through a private firm).

Council – Manager Government. A system of local government that combines political leadership of elected officials in the form of a governing body, with the strong managerial experience of an appointed local government manager. This form of government is the fastest growing in the United States.

Council Member. Elected official who represents the interests of the citizens of a specified district within the City. A Council Member serves a four-year term, and cannot serve more than two consecutive terms. (*A list of current Council Members and their respective districts is available on pages ii-iii of this volume.*)

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Dealers' Stamp Tax. Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers' vehicle inventory.

Debt Service. Principal and interest requirements on outstanding debt according to a predetermined payment schedule. (*For additional information, see pages 151-156 of this volume or page 273 of Volume 2.*)

Deficit. An excess of current-year expenditures over current-year resources.

Delinquent Tangible Property Tax. Ad valorem property taxes collected from previous tax years.

Department. The basic unit of service responsibility, encompassing a broad mission of related activities.

Depreciation. Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Division. A sub-unit of a department that encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of clearly defined activities.

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EPA. *U.S. Environmental Protection Agency.* The EPA employs 18,000 people to lead the nation's environmental science, research, education and assessment efforts. They develop and enforce regulations, provide financial assistance, perform environmental research, sponsor voluntary partnerships and programs, provide environmental education and publish information pertaining to comparative data and regulations.

Economic Development. The process of attracting new businesses by use of incentives or innovative financing methods.

Efficiency. Effective operation as measured by a comparison of production with cost (as in energy, time, and money), or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

Effectiveness. Producing a decided, decisive, or desired effect.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employees beyond base pay. The government's share of costs for Social Security and the various pension, medical and life insurance plans are included.

Encumbrance. Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is established. (*See also Prior Year Encumbrance.*)



Enterprise Fund. Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure. Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and other (including transfers out, debt service, contingencies and inventory clearing accounts).

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

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FAA. *Federal Aviation Administration.* The FAA is responsible for the safety of civil aviation. Major roles include: regulating civil aviation to promote safety; encouraging and developing civil aeronautics, including new aviation technology; developing and operating a system of air traffic control and navigation for both civil and military aircraft; researching and developing the National Airspace System and civil aeronautics; developing and carrying out programs to control aircraft noise and other environmental effects of civil aviation; and, regulating U.S. commercial space transportation.

FDA. *Food and Drug Administration.* A team of 9,000 public health employees that includes physicians, nurses, consumer safety officers, lawyers, and scientists, with specialties ranging from biomaterials engineering to pharmacology. The public trusts FDA to ensure that: foods are safe, wholesome and truthfully labeled; drugs for both humans and animals, and vaccines for humans are safe and effective; blood used for transfusions is safe and in adequate supply; medical devices, from scalpels to CT scanners, are safe and effective; transplanted tissues are safe and effective; equipment that uses radiant energy, such as X-ray machines and microwave ovens, is safe; and, cosmetics are safe and properly labeled.

FHWA. *Federal Highway Administration.* FHWA is an agency of the U.S. Department of Transportation (DOT). FHWA is headquartered in Washington, DC, with field offices in every State, the District of Columbia, and Puerto Rico. FHWA is charged with the broad responsibility of ensuring that America's roads and highways continue to be the safest and most technologically up-to-date. Although State, local, and tribal governments own most of the Nation's highways, FHWA provides financial and technical support to them for constructing, improving, and preserving America's highway system.

FTE. *Full-Time Equivalent.* A measure of the total quantity of all employees. The FTE converts all employee work activity into a number equivalent to work activity hours performed by full-time employees. This serves as a standard measure among departments. A standard 40-hour per week full-time employee is equivalent to 1 FTE. (e.g., If a seasonal employee is calculated at 25%, the FTE is calculated at 0.25).

Federal and State Grants and Contributions. Revenue received from the federal and state governments under an administrative agreement to provide financial assistance for programs such as low-cost housing, youth programs, health-related programs, or other federal and state-supported projects. (See also *Grants*; for additional information see pages 183-186 of this volume or page 279 of Volume 2.)

Financing. Furnishing with the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed, or received from a grant.

First Class City. A city which gains its powers from State Statutes.

Fines and Penalties. Revenue derived primarily from Municipal Court fines, forfeits, and penalties.

Fiscal policy. A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming, or government budgets and their funding.

Fiscal Year. The 12-month budget period. The fiscal year for the City of Wichita is the January through December calendar year.

Fixed Assets. Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capital assets are also called fixed assets.

Fixed Costs. Those costs that vary little relative to service levels provided.

Franchise Fee. An annual assessment paid by utilities for the privilege of doing business in Wichita. The current rate is five percent of a utility's gross receipts.

Full-Time Equivalent Position (FTE). A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .33 of a full-time position.



Fund. Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

Fund Balance. The total dollars remaining after current expenditures for operations and debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to maintain a total appropriated and unappropriated fund balance/reserve between five to ten percent of the General Fund expenditure budget. State law allows a maximum of 5 percent of certified budgets/funds to be unappropriated.

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GAAP. *Generally Accepted Accounting Principles.* Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GCSAA. *Golf Course Superintendents Association of America.* Representing 21,000+ golf course management professionals, GCSAA is the leading professional organization for the men and women who manage golf courses in the United States and worldwide.

GFOA. *Government Finance Officers Association.* The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906, with over 15,500 GFOA members dedicated to the sound management of government financial resources.

Gasoline Tax. A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this state for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation.

General Fund. The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governing Body. Consists of one Mayor and six Council Members, each representing a district within the City. *(A list of current governing body is available on pages ii-iii of this volume.)*

Governmental Funds. An accounting entity used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

Grants. Funding obtained from an outside source (Federal, State, local and foundation) in support of the City's strategic goals and objectives. Use of grant funding must be consistent with the goals of the entity providing the funding *(See also Federal and State Grants and Contributions; for more detailed information, see pages 183-86 of this volume or page 279 of Volume 2.)*

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HAPLR. *Hennen's American Public Library Ratings and Index.* HAPLR ratings are based on data from the U.S. Federal-State Cooperative Service. It is a ratings index released for public libraries in the United States.

HUD. *US Department of Housing & Urban Development.* Congress created the Federal Housing Administration (FHA) in 1934. The FHA became a part of the Department of Housing and Urban Development's (HUD) Office of Housing in 1965. The FHA, provides mortgage insurance on loans made by FHA-approved lenders throughout the US and its territories. FHA insures mortgages on single family and multifamily homes including manufactured homes and hospitals.

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ICMA. *International City/County Management Association.* ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community.

Infrastructure. The physical assets or foundation of the City, including buildings, parks, streets and water and sewer systems.

Interest Earnings. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government.

Intergovernmental Revenue. Revenue received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund. An accounting entity used to account for operations that provide services to City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.



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KDHE. *Kansas Department of Health and Environment.* KDHE was established to optimize the promotion and protection of the health of Kansans through efficient and effective public health programs and services and through preservation, protection, and remediation of natural resources of the environment.

KDOT. *Kansas Department of Transportation.* KDOT was established in 1917 to help organize intrastate travel. Now, more than 3,000 employees continue the tradition with the agency's primary activities being road and bridge maintenance; transportation planning, data collection and evaluation; project scoping, designing and letting; contract compliance inspection of material and labor; federal program funding administration; and administrative support.

KEHA. *Kansas Environmental Health Association.* KEHA was established to promote competency and effectiveness in the regulation of the Kansas environment including, but not limited to, food service establishments, dairy products businesses, meat processing plants, bakeries, commercial lodging and hotels, swimming pools, water supplies, wastewater treatment and disposal, solid waste collection and disposal, air pollution control, radiation control, hazardous waste materials management, pesticide usage, institutions, schools, nursing homes, hospitals and health care facilities, recreational camps and public events.

KLA. *Kansas Library Association.* The Kansas Library Association is a nonprofit, educational organization that operates to promote library and information service to the people of Kansas, librarianship, and cooperation among all types of libraries and organizations concerned with library and information services.

Kansas Statutes Annotated (KSA). All laws enacted by the Legislature. These Statutes are published by the Kansas Revisor of Statutes after the closing of the regular session.

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LKM. *League of Kansas Municipalities.* The mission of the League shall be to unify, strengthen, and advocate for the interests of Kansas municipalities to advance the general welfare and promote the quality of life of the people who live within our cities. Established by municipal officials in 1910, the League of Kansas Municipalities is a voluntary, nonpartisan federation of over 500 Kansas cities. It operates as a public agency and is defined by state law as an instrumentality of its member cities. The powers and duties of the League are prescribed by state law and in bylaws adopted by the voting delegates of its member cities. *(As found in K.S.A. 12-1610a through 12-1610g.)*

Laws. A binding custom or practice of a community; a rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority.

Licenses. Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality.

Line Item. The smallest expenditure detail in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "sub-groups." *(See also Object Level.)*

Local Sales Tax. A one percent (1%) tax approved by the voters in July 1985, levied on gross retail sales in Sedgwick County in addition to the five and three-tenths percent (5.3%) tax levied by the state of Kansas.

Longevity. Employee compensation payments made in recognition of a minimum number of years employed full time with the same entity. Longevity payments are two dollars per month multiplied by the total accumulative years of service, payable after six years in employment.

—M—

Mayor. Elected official who acts as the chief executive officer of the City. The Mayor presides over business that is brought before the City Council. *(The current Mayor is listed with contact information on pages ii-iii of this volume.)*

Mill. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation. *(For additional information, see Mill Levy Facts on pages 187-190 of this volume.)*

Mission. The mission statement is a brief summary of why the Department or Division exists and what it is trying to achieve. It tells what the Department does, who they do it for, and why. The statement is specific enough to describe the Department's purpose but general enough to last into the future. (Not project-bound)

Motor Vehicle Tax. A tax collected by Sedgwick County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks and motorcycles.

Municipal Budget. A financial plan for the allocation of government resources and services within the City *(See also City Budget.)*

Municipality. A primarily urban political unit having corporate status and usually powers of self-government.



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NAFA. *National Association of Fleet Administrators.* The National Association of Fleet Administrators, Inc. is a not-for-profit, individual membership professional society serving the needs of members who manage fleets of automobiles, SUVs, trucks and vans, and a wide range of specialized mobile equipment for organizations in the United States and Canada. NAFA provides its members a full range of products and services, including statistical research, monthly and annual publications, regional chapter meetings, government representation, annual conferences and trade shows, educational seminars and more.

NFPA. *National Fire Protection Association.* The mission of the international nonprofit NFPA is to reduce the worldwide burden of fire and other hazards on the quality of life by providing and advocating consensus codes and standards, research, training, and education. NFPA membership totals more than 79,000 individuals from around the world and more than 80 national trade and professional organizations. Established in 1896, NFPA serves as the world's leading advocate of fire prevention and is an authoritative source on public safety.

NGCOA. *National Golf Course Owners Association.* In 1971, Don Rossi (then president of the National Golf Foundation) called together a group of owners of public-access golf courses to consider forming an association to represent the interests of golf course owners. The group operated under the wing of the NGF until 1979, when the owners decided to become independent and call themselves the National Association of Public Golf Courses. From 1984 to 1990, the association, called the Golf Course Association, was headquartered in Minnesota. In August 1990, the GCA moved to Charleston, South Carolina, and changed its name to the National Golf Course Owners Association.

NRPA. *National Recreation & Park Association.* For more than 100 years, NRPA has been the voice advocating the significance of making parks, open space, and recreational opportunities available to all Americans. The Mission of the National Recreation and Park Association is "To advance parks, recreation and environmental conservation efforts that enhance the quality of life for all people." The National Recreation and Park Association is governed by a 70-member Board of Trustees comprising citizens and professionals who represent the diverse interest areas and disciplines within the parks and recreation industry.

—O—

Object Level. Numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are divided into "sub-groups." (*See also Line Item.*)

Objective. An objective statement describes a proposed change in service or new initiative that the Department or Division is planning. Objectives can be large (a new building or program), or small (improving turn-around time). They reflect a proposed enhancement in products or services. The objective statement should tell: what the objective is, who the objective is intended to impact, what the proposed impact is, and how the impact will be achieved.

Operating Budget. A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the City.

Operating Expenses. The cost of personnel, materials and equipment required for a department to function.

Operating Revenue. Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of burglary arrests made, etc.). Output indicators do not reflect the effectiveness or efficiency of the work performed.

—P—

PLA. *Public Library Association.* The PLA, with more than 9,000 members is a division of the American Library Association (ALA). PLA's core purpose is to strengthen public libraries and their contribution to the communities they serve.

Payment in Lieu of Taxes. Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project.

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Management. Performance management is a way of collecting and using information to maximize service quality and resource utilization. It is a tool that allows employees, supervisors, managers, elected officials and citizens to know if we are doing the right things well. (*For additional information, see page v of this volume, or visit Wichita.gov to review the Performance Management Program for the City.*)

Performance Measures. A means, usually quantitative, of assessing the efficiency and effectiveness of department work programs. These measures are listed within the various department pages in this volume.



Personal Services. All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proposed Budget. A schedule of revenues and expenditures submitted by various municipal departments or divisions to be reviewed and considered for the upcoming fiscal year.

Proprietary Funds. Accounting entities to account for operations similar to a private enterprise with a balance sheet that incorporates long-term debt obligations, assets and liabilities, and depreciation. Enterprise funds and internal service funds are "proprietary" funds.

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Recent accomplishments. Recent accomplishments are one of the components of the Department work program. They refer to the previous 12 to 18 months, and list significant accomplishments that the Department was able to achieve.

Rental Income. Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Lawrence-Dumont Stadium, Expo Hall, park facilities and the like.

Reserve. A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is normally set aside in funds for emergencies or unforeseen expenditures not otherwise budgeted.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Revenue. Taxes, user fees, and other sources of income received into the City treasury for public use.

Revised Budget. A schedule of revenues and expenditures during the current fiscal year which includes items not included in the Adopted Budget.

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Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment. A compulsory levy made upon a property to defray part or all of the costs of a specific improvement that primarily benefits that specific property.

Special Revenue Fund. An accounting entity to record revenue that is legally destined for a specific purpose and the expenditure of the dedicated revenue.

Strategic Agenda. By incorporating the core foundations, benchmarks, and strategies provided by the Vision Task Force, the City was able to identify the areas of focus of responsibility to help guide the process and realize the outcomes as identified in the VISIONEERING document. The end result is the City of Wichita Strategic Agenda.

Strategic Priority. These are the goals set forth in the Strategic Agenda that guide the direction for each Department. *(For additional information, see City Profile page 1 of this volume.)*

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TSA. Transportation Security Administration. The TSA was created in response to the terrorist attacks of September 11, 2001 as part of the Aviation and Transportation Security Act signed into law by President George W. Bush on November 19, 2001. TSA was originally in the Department of Transportation but was moved to the Department of Homeland Security in March 2003. TSA's mission is to protect the nation's transportation systems by ensuring the freedom of movement for people and commerce. In February 2002, TSA assumed responsibility for security at the nation's airports and by the end of the year had deployed a federal work force to meet challenging Congressional deadlines for screening all passengers and baggage.

Tax Lid. Law limiting amount of property tax that can be levied for a specific government function. Also known as aggregate tax levy limitation.

Tax Increment Financing. Use of taxes collected within a specifically designated area for repayment of tax increment debt and major infrastructure expenditures.



Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. Taxes do not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. (*See also Ad Valorem Taxes, Alcoholic Liquor Tax, Bingo Tax, Dealers' Stamp Tax, Delinquent Tangible Property Tax, Gasoline Tax, Local Sales Tax, Motor Vehicle Tax, Tax Lid, Transient Guest Tax.*)

Tort. A wrongful act or damage involving a breach of legal duty for which a civil action can be brought.

Transient Guest Tax. A six percent (6%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita.

Trust Fund. Used when the City is custodian of money to be reserved and spent for a special purpose.

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UPWP. *Unified Planning Work Program.* The UPWP is a document that contains the descriptions of transportation-related planning activities to be undertaken by the Metropolitan Area Planning and the Wichita Transit Departments. The UPWP helps facilitate and guide the development and operation of an integrated intermodal transportation system for the Wichita-Sedgwick County region.

USDOT. *United States Department of Transportation.* The Department of Transportation was established by an act of Congress in 1966. The mission of the Department is to: Serve the United States by ensuring a fast, safe, efficient, accessible and convenient transportation system that meets our vital national interests and enhances the quality of life of the American people, today and into the future.

USGA. United States Golf Association. The USGA has served as the national governing body of golf for the U.S., its territories and Mexico since its formation in 1894. A non-profit organization run by golfers for the benefit of golfers, the Association sponsors a variety of programs that benefits everyone who plays the game, from conducting 13 national championships each year, to writing and interpreting the Rules of Golf, to funding turf grass and course maintenance practices, to supporting grassroots programs through its "For the Good of the Game" initiative.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant rental and concessions.

—V—

Variable Costs. Costs that can change substantially due to conditions such as weather or demand and affect the amount of work that can be performed.

VISIONEERING WICHITA. The 20 year plan compiled to help guide the direction of the Wichita area. VISIONEERING WICHITA is based on: regional growth and development for the 580,000 population in the Wichita MSA and adjacent counties in South Central Kansas; creating jobs, education, infrastructure and quality of life to make it desirable for young people to reside in the Wichita MSA

—W—

WICHITA, CITY OF. Wichita, the largest city in Kansas, population 350,584 is the county seat of Sedgwick County. Major highways, including the Kansas Turnpike and Interstate I-35, link the city with a large trade area that encompasses a population of more than 1 million people within a 100-mile radius. The nearest large cities are Denver to the west, Kansas City to the northeast and Oklahoma City and Tulsa to the south and southeast. (*For more information see City Profile pages 3-10 of this volume or visit www.wichita.gov.*)